

DECLARATION OF DOUGLAS H. MEAL
EXHIBIT 11



**FOLEY
HOAG LLP**
ATTORNEYS AT LAW

Kenneth S. Leonetti
Boston Office
617.832.1271
kleonetti@foleyhoag.com

April 24, 2006

A.M. Best Company, Inc.
Ambest Road
Oldwick, NJ 08858

Re: Highfields Capital Ltd. et al v. SCOR, S.A., C.A. No. 04-10624

Dear Sir/Madam:

I write in reference to a third-party subpoena (the "Subpoena") for the production of documents that you should have received recently in the above-referenced litigation (the "Litigation"). We represent Highfields Capital Ltd., Highfields Capital I LP, and Highfields Capital II LP ("Plaintiffs"), the plaintiffs in the Litigation, and we arranged for service of the subpoena. Please be advised that on April 19, 2006, Plaintiffs filed with the United States District Court for the District of Massachusetts a Motion to Affirm Subject Matter Jurisdiction (the "Motion"). As set forth in the Motion, there is some uncertainty regarding the Court's subject matter jurisdiction. We wanted to inform you of this before you undertook efforts to respond to the Subpoena.

Please feel free to contact us if you have any further questions.

Very truly yours,

Kenneth S. Leonetti

KSL/jlf

cc: James H. Carter, Esq. (via first-class mail)
Douglas H. Meal, Esq. (via first-class mail)
Lisa C. Wood, Esq.

B3192951.9



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Fitch Ratings
One State Street Plaza
New York, NY 10004

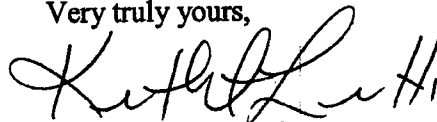
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Seaport World Trade Center West / 155 Seaport Blvd. / Boston, MA 02210-2600 / TEL: 617.832.1000 / FAX: 617.832.7000

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BOSTON

WASHINGTON, DC

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April 24, 2006

Lazard Freres & Co. LLC
30 Rockefeller Plaza
New York, NY 10020

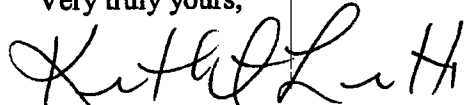
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April 24, 2006

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Milliman USA, Inc.
15800 Bluemond Road, Suite 400
Brookfield, WI 53005-6069

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Very truly yours,

A handwritten signature in cursive script, appearing to read "Kenneth S. Leonetti".

Kenneth S. Leonetti

KSL/jlf

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April 24, 2006

Moody's Investors Service
99 Church Street
New York, NY 10007


Re: Highfields Capital Ltd. et al v. SCOR, S.A., C.A. No. 04-10624

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April 24, 2006

Standard & Poor's
Division of The McGraw Hill Companies, Inc.
122 Avenue of the Americas
New York, NY 10020

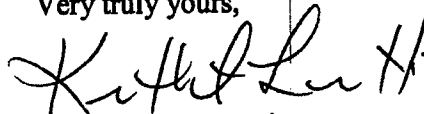
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April 24, 2006

State of Wisconsin Investment Board
121 E. Wilson Street
Madison, WI 53703

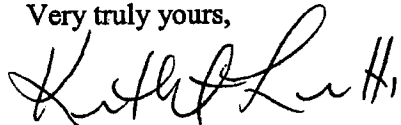
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